

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTERFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to:

18-cv-07824; 18-cv-07827; 18-cv-07828;
18-cv-07829; 19-cv-01781; 19-cv-01783;
19-cv-01785; 19-cv-01788; 19-cv-01791;
19-cv-01792; 19-cv-01794; 19-cv-01798;
19-cv-01800; 19-cv-01801; 19-cv-01803;
19-cv-01806; 19-cv-01808; 19-cv-01809;
19-cv-01810; 19-cv-01812; 19-cv-01813;
19-cv-01815; 19-cv-01818; 19-cv-01866;
19-cv-01867; 19-cv-01868; 19-cv-01869;
19-cv-01870; 19-cv-01871; 19-cv-01873;
19-cv-01894; 19-cv-01896; 19-cv-01918;
19-cv-01922; 19-cv-01926; 19-cv-01928;
19-cv-01929; 19-cv-01931; 19-cv-10713;
21-cv-05339.

DECLARATION OF PETER G. NEIMAN

I, Peter G. Neiman, declare as follows:

1. I am a partner with the law firm of Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Richard Markowitz and RJM Capital Pension Plan Trust in the above-captioned litigation. I am licensed to practice law in New York, and I am admitted to practice before this Court. I am familiar with the facts set forth herein, and if called as a witness, I could and would testify competently to those facts under oath.

2. I make this declaration in support of Defendants' concurrently filed Memorandum

In Opposition To SKAT's Motion To Exclude The Testimony Of Dr. Emre Carr.

3. Attached hereto as **Exhibit 1** is a true and correct copy of excerpts from the deposition transcript of Helen Sorenson (“Sorensen Vol. 2”), taken remotely on December 7, 2021.

5. Attached hereto as **Exhibit 2** is a true and correct file-stamped copy of the July 27, 2022 Declaration of Kasper Bech Pilgaard, who has been retained by certain Defendants as an expert on Danish law in this litigation.

I declare under penalty of perjury, as provided in 28 U.S.C. § 1746, that the foregoing is true and correct to the best of my knowledge and that this Declaration was executed this 3rd day of July 2024, in New York, New York.

/s/ *Peter G. Neiman*
Peter G. Neiman